Division Bench

3 (6)

CF 2002

IN THE HIGH COURT OF JUDICATURE CHHATTISGARH AT BILASPUR

Writ Petition (T) No. 19 of 2007

In the matter of

Petitioner : (1) Mangal Sponge and Steel Private Limited a company incorporated under the provisions of the Companies Act 1956 having its registered office and works at Main Road Bilha District Bilaspur (C.G.) through its director Suresh Kumar Agrawal S/o Moolchand Agrawal aged about 49 years

P.S. No. 25/1/07
Presented by Shri A.C. Lakhera Dubey
Date 24/1/07

(2) Suresh Kumar Agrawal S/o Moolchand Agrawal aged about 49 years resident of Main Road, Bilha District Bilaspur (C.G.) Director Mangal Sponge and Steel Private Limited

RECEIVED-COPY
24-1-07
CLERK to A. G. BILASPUR

Versus

Respondent : (1) State Level Committee through Additional Director Industries L.I.C. Commercial Complex Nivesh Bhavan Second Floor Pandri, Raipur (C.G.)

(2) General Manager, District Industries Centre Bilaspur (C.G.)

(3) State of Chhattisgarh through Secretary, Department of Commercial Tax DKS Mantralaya Bhavan Raipur (C.G.)

(4) Commissioner of Commercial
Tax Vanijyik Kar Bhawan,
Civil Lines, Raipur (C.G.)

Before : Hon'ble The Chief Justice and his companion Judges of the Hon'ble High Court of Judicature Chhattisgarh at Bilaspur.

XI-HC-22

(102)

उच्च न्यायालय, छत्तीसगढ़, बिलासपुर

आदेश पत्रक

मामला क्रमांक WP (T) No. 19/2007 **सन्** 200

..... **विरुद्ध** .....

आदेश का दिनांक आदेश क्रमांक सहित	आदेश हस्ताक्षर सहित	कार्यालयीन मामलों में डिप्टी रजिस्ट्रार के अन्तिम आदेश

DB : Hon'ble Mr. V.K. Shrivastava & Hon'ble Mr. Dhirendra Mishra, JJ

7-2-2007

Shri Neelabh Dubey, counsel for the petitioners.

Shri Utkarsh Verma, Dy. Govt. Advocate for the State/respondents.

Heard.

Petitioners claimed exemption in accordance with notification No.112 dated 6-10-1994, but the State Level Committee (for brevity "the Committee") did not allow exemption and rejected the claim of the petitioners vide their decision dated 18-8-2005 and even petitioners' review application has been rejected by the Committee vide decision dated 5th & 6th January, 2006. Statutory remedy of appeal is provided against the order passed by the Committee, therefore, feeling aggrieved, the petitioner filed an appeal before the State Appellate Forum (for brevity "the Forum") and the said appeal is pending.

Petitioner bypassing the hearing of the aforesaid appeal, for the same grievance has filed the instant petition before this Court under Article 226/227 of the Constitution of India.

During the course of arguments, petitioners' contention is that no efficacious remedy is available in appeal; therefore, this petition has been filed for efficacious relief. In absence of any material to demonstrate how the Forum is handicapped to allow efficacious remedy to the appellants/petitioners it is not permissible to accept the contention of the petitioners, even otherwise when a statutory remedy is available, which petitioner has already invoked, he cannot be allowed to bypass it and to insist us to step in under Article 226 of the Constitution of India.

With the aforesaid observation, the petition stands disposed of. However, the Forum shall decide the petitioners appeal as early as possible preferably within a period of six months from the date of receipt of a copy of this order.

Consequently, M.(W.).P.No.369/07 & I.A.No.918/07 also stand disposed of.

Parties are entitled certified copy of this order as per rules.

Sd/-
V.K.Shrivastava
Judge

Sd/-
Dhirendra Mishra
Judge